

SMALL AND MEDIUM ENTERPRISES AND ENVIRONMENTAL ISSUES: EMPIRICAL EVIDENCES IN ITALIAN CONTEXT

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Abstract:

Social and environmental issue related to companies activity has received growing attention over the last few years; it represents a voluntary approach taken by an enterprise to meet stakeholders' expectations, considering their different features.

Small and Medium Enterprises (SMEs) have begun to show a strong sensitivity towards social and environmental responsibility: the very nature of SMEs does indeed, by and of itself, imply a clear "socially-oriented" dimension; SMEs are deeply rooted in the local communities and many entrepreneurs instinctively understand that behaving correctly towards their employees, suppliers, the community and the surrounding environment represents a strong competitive factor. Unfortunately, this frequently fails to translate into careful planning and structuring of their socially-oriented activities, and into an adequate accountability process. In this sense, they need to formalize and add extra value to the CSR choices and to all the behaviours and strategies that would qualify the company to this end.

In the light of this, the paper aims to investigate the degree of awareness, attention and sensitivity that a sample of Italian SMEs pays towards the social responsibility and, in particular, towards environmental aspect. The study will be conducted by questionnaire on around 3,180 small enterprises.

From a methodological point of view, the research is divided into three main steps:

- 1) theoretical and empirical framework on SMEs and CSR;
- 2) empirical research: method; recording of data; analysis and interpretation of data;
- 3) conclusions, limits and further discussions.

Key Words: Small and Medium Enterprises, Environmental, CSR, Italy

Introduction

Social and environmental issue related to companies activity (Corporate Social Responsibility - CSR) has received growing attention over the last few years; it – represents a voluntary approach taken by an enterprise to meet stakeholders' expectations, considering their different features (Donaldson and Preston, 1995; Freeman, 1984; Mitchell, Agle and Wood, 1997; Werther and Chandler, 2006). Medium and long-term efficient and effective performance in an economic context, in fact, cannot be kept apart from social and environmental responsibility: in an increasingly turbulent environment – regardless of size, activity and sector – companies cannot neglect to assume a solid social orientation while striving towards good economic and financial performance.

As seen in the latest national and international studies, Small and Medium Enterprises (SMEs) have begun to show a strong sensitivity towards CSR (see: Jenkins, 2004 and 2006; Moore and Spence, 2006; Munillo and Lozano, 2006; Perrini, 2006; Spence and Rutherford, 2003). The very nature of SMEs, by and of itself, suggests a clear "socially-oriented" dimension; SMEs are deeply rooted in the local communities and many entrepreneurs instinctively understand that behaving correctly towards their employees, suppliers, the community and the surrounding environment represents a strong competitive factor. Unfortunately, this frequently fails to translate into careful

planning and structuring of their socially-oriented activities, and into an adequate accountability process. In this sense, they need to formalize and add extra value to the CSR choices and to all the social and environmental behaviours and strategies that would qualify the company.

In the light of this, the paper aims to investigate the degree of awareness, attention and sensitivity that a sample of Italian SMEs pays towards the social responsibility and towards environmental aspect, in particular. The survey will be conducted by questionnaire on around 3,180 small enterprises.

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- 4) theoretical and empirical framework on SMEs and CSR;
- 5) empirical research: method; recording, analysis and interpretation of data;
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SMEs and CSR: theoretical and empirical framework

Small and medium size companies are of the greatest importance in the study of the Italian economic context, owing to the massive presence of such firms in the territory and hence their weight in Italy's productive system. This is confirmed by the data supplied by the *Istituto Nazionale di Statistica*⁸⁰ (National Bureau of Statistics), according to which in 2007 (latest available data) firms with less than 20 employees numbered around 4.3 million⁸¹ with about 10 million employees and an added value of some 318 billion euros. In this class of size, Italy's productive structure accounts for 98.1% of the total firms, 58.8% of all employees, 38.4% of turnover and 44.1% of added value; with reference to the productive sectors, the service segment is the predominant one (74.8% of the firms, 65.4% of employees and 63.7% of added value) with special reference to the trading sector (38.1% of firms, 39.3% of employees, 36.7% of added value) and the firms involved in real estate, leasing, information and other professional activities (33.8% of firms, 27.5% of employees, 35.6% of added value). The construction sector features 14.1% of the firms, accounting for 15.7% of employees and 15.8% of added value, whereas in industry in the strict sense the SMEs with less than 20 employees account for 11.11% of the total, 18.9% of employees and 20.5% of the added value.

It can clearly be seen how the importance of the small and medium firms in the Italian context has stimulated an important amount of research on this theme with particular reference to the specificities that characterize these firms and differentiate them from the large firms. The following points evidence the principal reflections emerging from the study of the theoretical framework⁸²:

- 1) generally speaking, the activities of the small enterprises are mainly directed towards solving daily problems; management entails planning in the short-medium term, often not very formalized and without the aid of precise, rigorous instruments for corporate planning and programming;
- 2) management is oriented predominantly, if not exclusively, by the entrepreneur/owner;
- 3) relations among the various corporate actors and the communications, inside and outside the firm, are not underpinned by precise methods, instruments and time schemes, but are characterized by spontaneity and close dependence on the personality of the subjects heading the firm or entrusted with specific roles in it. In this sense, considerable importance in the SMEs belongs to the interpersonal relationships among the various operators in the firm and, in general, the most successful entrepreneurial projects stem from the particular capacities of these figures or from their spirit of initiative;
- 4) often, firms located in a territory promote or support activities to benefit the community, and subjects of the same community are frequently involved, both as dependents and as trading

⁸⁰ See www.istat.it.

⁸¹ The data presented refer to the annual statistical investigations into the economic results of the industrial and service firms. They provide a detailed picture of the structure and performances of the firms, according to criteria established by a specific EU regulation, i.e. EU Regulation No. 58/97 for structural statistics (SBS – Structural Business Statistics) and subsequent modifications. See www.istat.it. Please also note, the survey UniCredit Observatory, 2009-2010, according to which the population of Small and Medium-sized enterprises in Italy represents the 99.9% of the total population, occupying 81, 3% of the workforce and generating 70.9% of national value added.

⁸² See: Admiraal, 1996; Boldizzoni and Serio, 1996; Cortesi, Alberti and Salvato, 2004; Marchini, 1987 and 2002; Murillo and Lozano, 2006; Spence and Lozano, 2000; VV.AA., 1986.

partners; in this sense, it is almost natural for there to be a close bond between the SMEs and their territory of membership and the relevant community.

It can clearly be seen how, in the light of the above-described characteristics, the approach to CSR by the small and medium firms is influenced by their particular features and how, in this sense, it would be simplistic to extend the reflections of this study on the topic of strategies of CSR of the larger firms which, in general, are more frequently the focus of attention and observation by researchers.

In the light of the characteristics of the SMEs and the differences between them and the condition of the large firms, some authors have investigated the main problems in SMEs' sustainability, and have put forward different perspectives in observing the strategies and behaviours of CSR — and, hence, the devices applicable for correct management and communication by them. The aspects evidenced concern (Russo and Perrini, 2009):

- 1) the different visibility enjoyed by large firms as compared with small ones;
- 2) the strong competitive pressure felt by the smaller firms in the outlet markets;
- 3) for the SMEs, the low formalization of mechanisms and instruments of management and of communication and diffusion of information (Castka, Balzarova, Bomber and Sharp, 2004; Perrini, Pogutz and Tencati, 2006; Russo and Tencati, 2006; Del Baldo, 2010.);
- 4) the significant managerial imprint by the owner actors (Spence, 2000; Jenkins, 2004);
- 5) the importance of human resources and, consequently, the development of good policies and effective management of employees (Spence, 2000);
- 6) the importance for SMEs of the connection with the local community in which they work and the reputation that they have regard to the development of relationships in the social context (Spence, 1999 and 2004; Spence, Schmidpeter and Habisch, 2003; Tencati, Perrini and Pogutz, 2004).

In regard to the assumption of social and environmental responsible behaviour, an important factor influencing the definition of CSR strategies is the characteristic values of the entrepreneur/owner of the firm (Murillo and Lozano, 2006; Quinn, 1997; Spence and Rutherford, 2003; Spence, Schmidpeter and Habisch, 2003). In small firms, characterized by short-term management, profoundly dependent on the choices of one or a few subjects and strong personal relationships among the various corporate actors, the moral and ethical codes determining the *modus agendi* of the entire organization are generally highly dependent on the sensitivity and personal predisposition of those at the head of the firm (usually the owners) who identify and shape decisions and initiatives of social responsibility stemming from their own values. The latter often merge with the values of the firm, consistently with the strong synchrony, mentioned above, that exists between firm and entrepreneur, also in regard to management.

Another important element to consider in the study of CSR in the SMEs concerns the culture and organizational modalities characterizing the firm's management. These aspects acquire a fundamental importance as regards the possibility to formulate and implement strategies of CSR. In addition to the moral-ethical values directing entrepreneur and firm, in the study of CSR in small firms it is important to consider also the style in which the firm is managed and the resulting predisposition of the entire organization to start and develop CSR initiatives in it (Spence, 1999; Vyakarnam, Bailey, Myers and Burnett, 1997).

In a different perspective, assessment must be made of the nature and ways of the relationships that are established between the subjects in the firm and between the firm and the outside context. Indeed, it is extremely significant to understand the pattern of the relationship among the subjects operating within the firm (owner and employees, figures responsible for different roles and characterized by a different position in the hierarchy). As mentioned, the strong personal imprint characterizing the relationships in the firm determines the appearance of modalities and circumstances that are absolutely original and atypical in each situation. Usually, these capacities to create positive relations represent an element of success for SMEs; this observation is an important factor to consider also with reference to CSR with regard to the need — according to the type of relationship formulated among the firm's actors — to establish CSR strategies that are shared, promoted by the heads of the firm or, *vice versa*, brought about at lower levels in the hierarchy. In this sense, particular importance is assumed by the relationships with the employees who represent a critical success factor in SMEs. The devotion and validity of the employees and collaborators, as well as the ability to valorise

potentialities to the maximum, are often among the principal intangible assets of a SME (Murillo and Lozano, 2006; Spence 2000; Spence and Lozano, 2000).

Also the profile of relationships – or relational networks – between the firm and the outside context constitutes a fundamental element with regard to the policies of CSR. An ample bibliography (for example: Spence, Schmidpeter and Habisch, 2003; Granovetter, 1985 and 2000; Enderle, 2004) testifies how attention to positive and strong relationships between firm and economic and social context facilitates the creation of a tissue of collaboration and mutual assistance that involves the operators directly engaged (workers, customers and suppliers) and extends to embrace subjects more external and distant such as institutions, competitors and the collectivity. As evidence of this, one of the more direct effects deriving from this attention to relationships among the various interlocutors is represented by improvement in a firm's reputation, a greater trust in and loyalty to the firm (Vyakarnam, Bailey, Myers and Burnett, 1997).

On the other hand, it is evident how the very characteristics of the small firms may favour the assumption of socially responsible attitudes. In general, for the small size is associated with a strong presence on the part of the entrepreneur/owner, as noted, with intense, stable relationships among the operators in the firm and between the firm and the surrounding community or territory, and with a dynamic, flexible management directed towards short-term projects. In this sense, many CSR initiatives – connected e.g. with the protection and satisfaction of employees, support for the community of reference, promotion of the territory, management of positive networks of relationship with trading and other partners – are very much in the nature of the SME. A greater flexibility and a more marked propensity to find solutions that will satisfy the various subjects involved in transactions are features intrinsic to the ways of operating of the SMEs and often generate competitive advantages for them.

What they frequently lack, however, is the ability to structure and formalize the initiatives they implement into precise projects and strategies.

Parallel to the studies described – that analyze by a theoretical approach the characteristics of SMEs in relation to the assumption of CSR – over the last decades national and international researches (with a strong empirical character) have been spread with the specific aim of analysing the most important actions of SMEs with regard to social and environmental issues as well as the main stakeholders considered from small and medium enterprises⁸³. (In particular for Italy: Chamber of Commerce of Milan and Formaper, 2004; Molteni and Lucchini, 2004; Longo, Mura and Bonoli, 2005; Bertolini, Molteni and Pedrini, 2006; Perrini, Pogutz and Tencati, 2006; Molteni and Todisco, 2007; Perrini, Russo and Tencati, 2007; Russo and Tencati, 2008; Mataracena and Del Baldo, 2009; Caroli and Tantalo, 2010; Del Baldo, 2010. For research in Europe: Graafland, Van de Ven and Stoffele, 2003 (Netherlands); Abreu, David and Crowther, 2005 (Portugal); Jenkins, 2006 and 2009 (UK) Assemblée des Chambres Françaises de Commerce et d'Industries, 2006 (France); Berger and Douce, 2008, Agence de l'Environnement et de la Maîtrise de l'Energie, 2009; Confédération Générale de Petite and Moyennes Entreprises et du Patronat Réel, 2010; Spence and Lozano, 2000 (comparing the UK and Spain); Spence, Jeurissen and Rutherford, 2000 (comparison UK and the Netherlands), Spence, Schmidpeter and Habisch, 2003 (comparing the United Kingdom and Germany)).

From these researches it is possible to synthesize a framework that describes the main features of the CSR behaviour of SME:

- 1) there is a positive correlation between knowledge and engagement in social and environmental responsible activities;

⁸³ Note, also, the attention given to the issue by the European Commission that, in the year 2000, has promoted the "First European Business Convention on CSR" and in 2001, it published a Green Paper "Promoting a European Framework for Corporate Social Responsibility". With specific reference to SMEs, in 2002, a report titled "European SMEs and Social and Environmental Responsibility. Observatory of European SMEs, 4" was published. It was the result of a survey of 7,600 companies spread over 19 countries. To this report other documents are followed: in 2003 "Responsible Entrepreneurship. A Collection of Good Practice Cases Among Small and Medium-Sized Enterprises Across Europe"; in 2004: "European Multistakeholder Forum on CSR: Report of the Round Table on Fostering CSR among SMEs"; in 2007: "Opportunity and Responsibility. How to Help More Small Business to integrated Social and Environmental Issues into What They Do".

- 2) the knowledge and the adoption of social and environmental responsible activities increase as the size and business structure; these issues are more significant for the companies included in networks also of international importance;
- 3) the propensity to social and environmental responsible behavior is higher in firms that provide positive effects from an economic point of view;
- 4) non-commitment to issues of CSR depends on the lack of information and the prevalence of other priorities;
- 5) the most significant commitment is towards the environment (waste treatment, emission control), employees (health and safety), the local community (donations and sponsorships, direct involvement of employers and employees) and initiatives of general interest (research, human rights, international cooperation, environment); the commitment towards the community often is expressed in attention to environmental impacts (introduction of a line of products with specific environmental value or formalization of their responsibilities, objectives and the tools to reduce the environmental impacts of management);
- 6) customer care, if any, is related to safety and quality of the product or service and there are not significant direct actions towards the suppliers;
- 7) low awareness of CSR tools (social report, code of ethics and environmental certification);
- 8) emergent interest in the quality and environmental certifications.

In particular with reference to the *environment*, the most important actions are related to the adoption of separate collection of waste systems and to the control of emissions of pollutants. Furthermore, comparing the CSR strategies adopted by large and small and medium-sized Italian companies (Perrini, Russo and Tencati, 2007) in the field of environment, it is possible to note that the attention of big companies is still very much greater than that of the small and medium businesses that have less knowledge on the subject and, in general, less financial resources to invest.

Empirical research: method, sample and questionnaire

The empirical research, based on questionnaire, was performed in the course of about a year. It was aimed at the universe of the small firms (typically artisan firms) located in the province of Parma (Italy). The units subjected to analysis totalled 3,189: the number of the firms associated to *Confartigianato Apla* Association (association of artisan enterprises) in March 2008.

The first step of the research was to analyse the universe: juridical nature, area of location, number of employees and sector of activity (the classification complies with the criteria adopted by the Association).

With regard to the juridical form, the prevalent firms are individual (about 61%), general partnerships (about 21%) and limited liability (about 13%).

A large number of the firms are located in lower part of the province of Parma (west: 27%; east 50%) and a significant percentage (about 14%) work in the mountainous western area.

The majority of the universe (84%) employ between 1 and 5 persons (hence are *micro firms*); 9% have between 6 and 10 employees.

Lastly, a goodly part (about 44%) of the firms work in heavy industry (building, plant and metal engineering), while an important proportion (about 15%) is represented by the service and tertiary sector.

On the basis of the theoretical analysis (definition of hypothesis) the questionnaire was prepared. It aims, at a first level, to verify the sensitivity of the firms with regard to social and environmental responsibility asking questions (mainly in closed form: *yes, no, sometimes, don't know, no reply*) referring to: employees/collaborators (19 questions), community/territory/institutions (7 questions), customers/consumers (5 questions), suppliers (4 questions) and environment (16 questions). Table 1 sets out the topics of analysis for each category of stakeholder.

Table 1 – The questionnaire: stakeholders and main topics

Employees/ collaborators	Community/territory/ institutions	Customers/ consumers	Suppliers	Environment
Type of contract	Promotion of sporting, cultural and religious events	Ways of collecting opinions	Ways of collecting opinions	Environmental impact of the activity
Timetable flexibility	Participation in sporting, cultural and religious events	Consideration of complaints	Registration and response to complaints and requests	Waste recycling
Training	Promotion of housing works in the community	Response to requests	Sustainability of the supply chain	Energy saving
Corporate atmosphere	Collaboration in construction of housing in the territory	Opening hours	Territoriality	Pollution
Health and safety		Product quality		Pro-environment campaigns and initiatives
Work outside community				Use of data instruments relating to the topic
Work of family members				

A total of 519 completed questionnaires were delivered, corresponding to some 16% of the universe; this sample turned out, overall, to be representative of the universe of analysis with regard to nearly all the variables considered⁸⁴, as is evidenced in the following tables.

Table 2 – Universe and sample: analysis of the juridical form

<i>Juridical form</i>	<i>Universe</i>		<i>Sample</i>	
	<i>No.</i>	<i>%</i>	<i>No.</i>	<i>%</i>
Cooperative firms	7	0.22	1	0.19
Associations of artists and professionals	1	0.03	0	0.00
Non-recognized associations and committees	7	0.22	0	0.00
Consortia	11	0.34	0	0.00
Individual firm	1,959	61.43	357	68.79
Società a responsabilità limitata – Srl (limited liability firms)	422	13.23	53	10.21
Società in accomandita per azioni – SapA (limited share partnership)	1	0.03	1	0.19
Società in accomandita semplice – Sas (simple share partnership)	87	2.73	5	0.96
Società in nome collettivo – Snc (general partnerships)	660	20.70	100	19.27
Società per azioni – SpA (joint stock company)	12	0.38	2	0.39
Amateur sporting firms	1	0.03	0	0.00
Not codified	21	0.66	0	0.00
<i>Total</i>	<i>3,189</i>	<i>100.00</i>	<i>519</i>	<i>100.00</i>

Table 3 – Universe and sample: analysis of the district area

<i>District area</i>	<i>Universe</i>		<i>Sample</i>	
	<i>No.</i>	<i>%</i>	<i>No.</i>	<i>%</i>
Eastern Low Area	1,577	49.45	151	29.09
Western Low Area	876	27.47	172	33.14
Eastern Mountain Area	235	7.37	83	15.99
Western Mountain Area	432	13.55	106	20.42
Not codified	69	2.16	7	1.35
<i>Total</i>	<i>3,189</i>	<i>100.00</i>	<i>519</i>	<i>100.00</i>

⁸⁴ The sole case where the sample is not completely representative of the universe concerns the territorial distribution of the firms. This is most probably to be ascribed to the difference in reception of the questionnaire (personal delivery or mail).

Table 4 – Universe and sample: analysis of number of employees

<i>Number of employees</i>	<i>Universe</i>		<i>Sample</i>	
	<i>No.</i>	<i>%</i>	<i>No.</i>	<i>%</i>
0	1	0.03	0	0.00
1	1,532	48.04	239	46.05
from 2 to 5	1,155	36.22	182	35.07
from 6 to 10	287	9.00	55	10.60
from 11 to 30	190	5.96	37	7.13
from 31 to 50	15	0.47	4	0.77
from 51 to 70	4	0.13	1	0.19
from 71 to 90	2	0.06	0	0.00
from 91 to 110	2	0.06	1	0.19
More	1	0.03	0	0.00
<i>Total</i>	<i>3,189</i>	<i>100.00</i>	<i>519</i>	<i>100.00</i>

Table 5 – Universe and sample: analysis of sector of activity

<i>Sector</i>	<i>Universe</i>		<i>Sample</i>	
	<i>No.</i>	<i>%</i>	<i>No.</i>	<i>%</i>
Fashion	107	3.36	22	4.24
Food	183	5.74	28	5.39
Artistic	32	1.00	3	0.58
Motor repair	204	6.40	36	6.94
Wellness	271	8.50	32	6.17
Construction	693	21.73	135	26.01
Communication and innovative services	130	4.08	16	3.08
Plant	289	9.06	47	9.06
Wood and furnishing	141	4.42	28	5.39
Metal engineering manufacture	434	13.61	81	15.61
Transport/logistics/mobility	214	6.71	35	6.74
Services and tertiary	489	15.33	55	10.60
No indication	2	0.06	1	0.19
<i>Total</i>	<i>3,189</i>	<i>100.00</i>	<i>519</i>	<i>100.00</i>

After collecting the completed questionnaires, the responses were carefully analysed.

Empirical research and interpretation of data

The data collected from the responses to the questionnaires were analyzed with particular reference to environmental issues which appears to be, such as demonstrate by the studies analyzed in the previous paragraph, a topic of emerging interest for SMEs.

In particular, we interpreted the data in the light of the characteristics/variables that link the firms, with special reference to: juridical form, number of employees and sector of activity. The difference and, at the same time, the homogeneity between the firms in terms of attitudes towards and initiatives of corporate social responsibility can furnish evidence of a more or less developed and aware approach with regard to the topic of analysis, which varies according to the classifications made among the firms.

A further important element to be considered in reading the data is the formulation of two types of questions within the questionnaire. The firms were questioned not only as regards the operative proposals adopted in the context of social and environmental responsibility but also concerning how they perceive the topic. Analysis of the data was performed, firstly, with regard to the operative aspects concerning the initiatives and operative modalities by which the firms have undertaken socially rewarding behaviours. For that matter, it is clear that the research was also concerned to know the awareness, sensitivity and maturity of thought present in the firms with regard to the topic.

Concerning environment, the study observed the following three main aspects:

- awareness by the firm of the environmental impact of the activity performed;

- behaviours and operating practices adopted by the firm for environmental protection;
- action for responsibility and environmental protection proposed by the firm.

The empirical research shows that the small firms in our sample are not deeply acquainted with the impact on the territory their activity may have: as only 37% of companies said they had evaluated, at least once in the year, the environmental impact of the activity. It should be noted, however, that the data is strongly influenced by the presence of companies with only one employee (in these cases is very difficult to study the effects of their activities on the environment). In cases in which companies have a major numbers of employee the percentage increases reaching respectively values of 45% and 58%.

The datum that emerges with regard to evaluation concerning problems of environmental nature connected with the firm's activity conflicts with the foregoing results, inasmuch as we find that 53% of the SMEs deny the existence of environmental problems linked with their work. Knowledge in this connection, in the majority of cases, would seem to be not very deep, since it is based on personal opinions rather than effective, structured evaluation and investigation.

Then the analysis focused of the behaviours and operating modalities adopted with regard to environmental protection.

Concerning the measures undertaken for *prevention of pollution*, nearly one half of the firms (49%) replied that they took no initiatives for this purpose. The 32% that do address these problems cite the following preventive measures:

- emission of air- and water-polluting substances (28%);
- acoustic pollution (24%);
- landfills (38%);
- use of material with low environmental impact (21%).

As regards the steps taken for *energy saving*, the analysis reveals that 21% of the firms act towards this aim, while 10% undertake sporadic, and therefore not structured, initiatives. In particular, where steps are taken to reduce waste (24%), it turns out that the sectors most concerned in this practice are construction (21%) and engineering (21%).

Lastly, and again in regard to behaviour aimed at environmental protection, questions were asked about *recycling*. Interpretation of the data shows that 44% of the firms take steps to optimize wastes by means of differentiated waste collection and reliance on specialized operators (37%). In this case, too, the sectors most involved are those of construction and engineering, with 25% and 18% respectively.

The results on the adoption of measures for environmental protection, in the three aspects analyzed (pollution, energy saving and recycling) are presented in the following table (Table 6):

Table 6 - Presence of working practices adopted in favor of environmental protection, in relation to company size (percent)

<i>Working practices for environmental protection</i>	<i>Only 1 employee</i>	<i>Micro</i>	<i>Small</i>	<i>Medium</i>	<i>Total</i>
<i>Pollution Prevention</i>	25,10	55,27	75,61	100,00	43,16
Pollutants to water and air	25,94	40,08	60,98	50,00	35,26
Noise	19,25	35,44	60,98	50,00	30,06
Landfills	35,56	46,84	51,22	100,00	42,20
Use materials with low environmental impact	28,45	39,24	43,90	100,00	34,87
<i>Energy Savings</i>	16,74	38,40	60,98	100,00	30,44
<i>Recycling of waste</i>	39,33	63,71	87,80	100,00	54,53
Programs to reduce waste	25,10	43,04	68,29	100,00	36,99
Differentiated waste collection	46,44	69,20	85,37	100,00	60,12
Use of specialized operators	29,28	51,48	75,61	100,00	43,35

For all the investigated practice we observe that firm size has a positive effect on the measures taken for the purpose of environmental protection.

The last aspect to be analysed were the actions to encourage awareness of environmental protection. In this connection, the empirical survey reports rather negative results, since it turns out that the majority of the firms (71%) do not make use of information instruments in this regard

(participation in conferences, recourse to specialized operators, and so on), nor do they promote and support campaigns or initiatives to safeguard the environment (89%).

Conclusion

The theme of social and environmental responsibility does not, of course, concern only the large firms; the situation of the SMEs, and especially of the micro enterprises, is much more sensitive in this connection, despite the evident differences from a structural, economic and financial point of view. The main studies on the topic of CSR and SMEs have evidenced how, in the matter of small and medium enterprises, it is important, firstly, to define paths that will help them to identify the main contexts of social and environmental responsibility. Thereafter, the most suitable devices must be found for a correct management and communication of the CSR projects undertaken with the aim of translating them into precise management strategies, reaching beyond mere extempore initiatives connected with particular events as these occur.

Previous empirical study has seen the categories of stakeholder as of greater importance in respect of the situations of the SMEs: dependents and collaborators, community, territory and institutions, customers and consumers, suppliers, environment. The present study aimed to investigate in particular the environmental issues, in the light of the emerging importance of this topic for SMEs and with regard to the relevance of this also as far as community relations is concerned.

In particular, the study investigated both how the SMEs perceive the importance of environmental issue, both the proposals and initiatives actually adopted in this connection. In this sense, it is evident how a first area of interest in the study concerns the understanding of the level of attention to environmental issue of the small firms and what they have achieved in the matter. So, we observed mainly the aspects relating to awareness by the firms of the environmental impact of their activities, the behaviours and practices adopted for environmental protection, and the possible actions towards sensitivity and safeguard of the environment proposed by the SMEs.

The firms pay particular attention to this aspect: in the majority of cases they address environmental problems by implementing specific initiatives for preventing pollution, saving energy and recycling waste.

Nonetheless we find some incongruences in the data that suggest that many of the initiatives undertaken have to do with personal sensitivity (often partly originating and promoted by normative interventions with relation to the environment) and do not stem from a structured path in the management of this matter.

Lastly, about the limits of the study, we remarked the use of the questionnaire as a data collection tool. It is evident that the data relate solely to the firms who opted to take part in the study – in general, firms more sensitive to the topic. Nevertheless, the representativeness of the sample with respect to the starting universe enables us to limit the problem in question.

Moreover, use of a predefined questionnaire raises certain problems inherent in the instrument, such as the presence of questions and answers predetermined *a priori*, or the risk of incorrect interpretation of these. We note, lastly, that the results of the study may have been influenced by the non-homogeneous diffusion according to the localization of the firms.

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